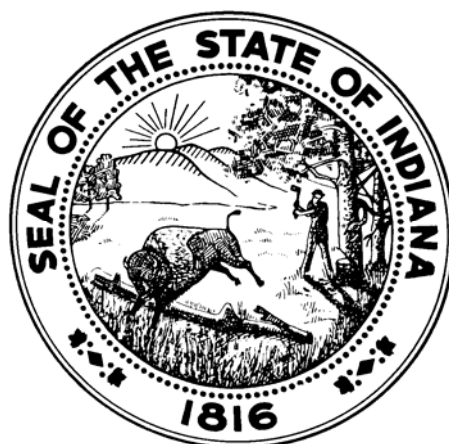


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

REVIEW REPORT
OF

WABASH VALLEY CORRECTIONAL FACILITY
DEPARTMENT OF CORRECTION
STATE OF INDIANA

July 1, 2005 to June 30, 2007



FILED
10/26/2007

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Department of Correction	J. David Donahue	01-10-05 to 01-11-09
Superintendent	Craig A. Hanks	07-01-05 to 12-01-05
	Richard Brown (Interim)	12-02-05 to 01-28-06
	Alan Finnan	01-29-06 to 06-30-08



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TO: THE OFFICIALS OF THE WABASH VALLEY CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Wabash Valley Correctional Facility for the period of July 1, 2005 to June 30, 2007. The Wabash Valley Correctional Facility's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Wabash Valley Correctional Facility are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

September 13, 2007

WABASH VALLEY CORRECTIONAL FACILITY
EXIT CONFERENCE

The contents of this report were discussed on September 13, 2007, with Alan Finnan, Superintendent; Tammie J. Keen, Regional Finance Director; and Alan Hancock, Accountant I. Our report disclosed no material items that warrant comment at this time.